



ISSUE NO. 2 – JANUARY 24, 2025

TABLE OF CONTENTS

PROPOSAL NOTICES

- Justice, Department of, Title 23
 - 2025-3.1 (POST Council) – Notice of Proposed Rulemaking – Certification of Public Safety Officers.
- Livestock, Department of, Title 32
 - 2025-15.1 – Notice of Proposed Rulemaking – Milk Control Assessments.

ADOPTION NOTICES

- Agriculture, Department of, Title 4
 - 4-24-284 – Notice of Adoption – Montana Pesticides Act.
- Secretary of State, Office of, Title 44
 - 44-2-277 (Commissioner of Political Practices) – Notice of Adoption – Continuing Service Accounts - Payment Threshold--Inflation Adjustment for Lobbyists.
- Public Service Regulation, Department of, Title 38
 - 38-5-263 – Notice of Adoption – Creation of a Legally Enforceable Obligation.

- Revenue, Department of, Title 42
 - 42-1088 – Notice of Adoption – Implementation of Senate Bill 399 (2021) (SB 399), Senate Bill 104 (2023) (SB 104), House Bill 221 (2023) (HB 221), and House Bill 447 (2023) (HB 447) Regarding Montana Individual Income Taxes.

OTHER

- Governor, Office of the
 - Executive Branch Vacancies and Appointments



**MONTANA
ADMINISTRATIVE
REGISTER**



PUBLIC SAFETY OFFICER STANDARDS AND TRAINING COUNCIL

NOTICE OF PROPOSED RULEMAKING

MAR NOTICE NO. 2025-3.1

Summary

Amendment of ARM 23.13.805 pertaining to certification of public safety officers

Hearing Date and Time

Friday, February 14, 2025, at 10:00 a.m.

Hearing Information

Room 207 of the Karl Ohs Building, Montana Law Enforcement Academy, 2260 Sierra Road East, Helena, Montana

Comments

Concerned persons may submit their data, views, or arguments either orally or in writing at the hearing. Written data, views, or arguments may also be submitted to: Katrina Bolger, Montana POST Council, 2260 Sierra Road East, Helena, Montana, 59602; telephone (406) 444-9974; fax (406) 444-9978; or e-mail kbolger@mt.gov. Comments must be received by Friday, February 21, 2025, at 5:00 p.m.

Accommodations

The agency will make reasonable accommodations for persons with disabilities who wish to participate in this rulemaking process or need an alternative accessible format of this notice. Requests must be made by Wednesday, February 5, 2025, at 5:00 p.m.

Contact

Katrina Bolger
406-444-9974
kbolger@mt.gov
Fax: 406-444-9978

Rulemaking Actions

AMEND

The rule proposed to be amended is as follows, stricken matter interlined, new matter underlined:

23.13.805 FIREARMS PROFICIENCY STANDARDS FOR APPOINTMENT AND CONTINUED SERVICE

- (1) Each agency that appoints a public safety officer who is authorized to carry firearms during the work assignment must:
 - (a) remains the same.
 - (b) designate an employee of a public safety agency, who is operating within the employee's official capacity, to act as the agency's a firearms instructor to conduct or oversee and document annual firearms proficiency. The instructor need not be a POST-certified instructor but must have attended a minimum 40-hour POST-approved firearms instructor course or its equivalent, which includes the following topics:
 - (i) through (ix) remain the same.
 - (c) remains the same.
- (2) through (5) remain the same.

Authorizing statute(s): 2-15-2029, MCA

Implementing statute(s): 2-15-2029, 7-32-303, 44-4-403, MCA

Reasonable Necessity Statement

In October of 2024, POST was contacted by a business owner, inquiring whether agencies may hire private businesses to conduct agencies' firearms qualifications. The POST ARM Committee met on November 13, 2024, and determined that the above changes are necessary in order to maintain the highest possible standards regarding firearms proficiency.

Small Business Impact

Pursuant to 2-4-111, MCA, the agency has determined that the rule changes proposed in this notice will not have a significant and direct impact upon small businesses.

Bill Sponsor Notification

The bill sponsor contact requirements of 2-4-302, MCA, do not apply.

Interested Persons

The department maintains a list of interested persons who wish to receive notices of rulemaking actions proposed by this agency. Persons who wish to have their name added to the list shall make a written request that includes the name, e-mail, and mailing address of the person to receive notices and specifies for which program the person wishes to receive notices. Notices will be sent by e-mail unless a mailing preference is noted in the request. Such written request may be mailed or delivered to the contact person listed in contact information or may be made by completing a request form at any rules hearing held by the department.

Rule Reviewer

David Ortley

Approval

Jesse Slaughter, Chair, Montana POST Council



**MONTANA
ADMINISTRATIVE
REGISTER**



**BOARD OF MILK CONTROL
DEPARTMENT OF LIVESTOCK**

NOTICE OF PROPOSED RULEMAKING

MAR NOTICE NO. 2025-15.1

Summary

Amendment of ARM 32.24.450 pertaining to milk control assessments

No Hearing Scheduled

If the agency receives requests for a public hearing on the proposed rulemaking from either 10 percent or 25, whichever is less, of the persons directly affected by the proposed rulemaking; from the appropriate administrative rule review committee of the Legislature; from a governmental subdivision or agency; or from an association having not less than 25 members who will be directly affected, a hearing will be held at a later date. Notice of the hearing will be published in the Montana Administrative Register.

The estimated number of persons directly affected by the proposed rulemaking is 104.

Comments

Concerned persons may submit their data, views, or arguments concerning the proposed action in writing to the contact information listed below. If persons who are directly affected by the proposed action wish to express their data, views, or arguments orally or in writing at a public hearing, they must make written request for a hearing in writing to the contact information listed below. Comments must be received by Monday, February 24, 2025, at 5:00 p.m.

Accommodations

The agency will make reasonable accommodations for persons with disabilities who wish to participate in this rulemaking process or need an alternative accessible format of this notice. Requests must be made by Monday, February 3, 2025, at 5:00 p.m.

Contact

Lindsey Simon
Department of Livestock
(406) 444-7631
MDOLcomments@mt.gov
TTY: (800) 253-4091
Fax: (406) 444-4316

Rulemaking Actions

AMEND

The rule proposed to be amended is as follows, stricken matter interlined, new matter underlined:

32.24.450 MILK CONTROL ASSESSMENTS

- (1) Pursuant to 81-23-202, MCA, the following assessments are levied upon the Act licensees of this department for the purpose of securing funds to administer and enforce the Act.
 - (a) A fee of ~~\$0.04300~~ \$0.04000 per hundredweight, with no assessment for fees less than \$5.00 per month, on the total volume of all milk subject to the Act produced and sold by a producer-distributor.
 - (b) A fee of ~~\$0.02150~~ \$0.02000 per hundredweight, with no assessment for fees less than \$5.00 per month, on the total volume of all milk subject to the Act sold by a producer.
 - (c) A fee of ~~\$0.02150~~ \$0.02000 per hundredweight, with no assessment for fees less than \$5.00 per month, on the total volume of milk subject to the Act sold by a distributor, excepting that which is sold to another distributor. If the distributor is foreign, the assessment must be paid either by the foreign distributor or by the import jobber.

(2) through (6) remain the same.

Authorizing statute(s): 81-23-102, 81-23-104, 81-23-202, MCA

Implementing statute(s): 81-1-102, 81-23-103, 81-23-202, MCA

Reasonable Necessity Statement

The board proposes to amend the above-stated rule to comply with its statutory obligation per 81-23-202(8), MCA, to amend the milk control assessment rule when it finds that the costs of administering and enforcing Title 81, chapter 23, MCA, can be derived from lower assessment rates. The board finds that the proposed assessments are sufficient to raise revenue to provide for the administration of Title 81, chapter 23, MCA, as proposed for Fiscal Year 2026. The board further finds that the proposed assessments are commensurate with the costs as required by 81-1-102(2), MCA, while maintaining a reasonable cash balance in the related special revenue fund to ensure solvency.

Fiscal Impact

The proposed amendments to ARM 32.24.450 would affect approximately 104 businesses licensed by the Milk Control Bureau. The proposed assessment rates would decrease milk control assessment revenue by approximately \$13,239.

Small Business Impact

With regard to the requirements of 2-4-111, MCA, the board has determined that the amendment of the above-referenced rule will not significantly and directly impact small businesses.

Bill Sponsor Notification

The bill sponsor contact requirements of 2-4-302, MCA, do not apply.

Interested Persons

The Department of Livestock maintains a list of interested persons who wish to receive notices of rulemaking actions proposed by this agency and its administratively attached boards. Persons who wish to have their name added to the list shall make a written request that includes the name, email, and mailing address of the person to receive notices and specifies for which program the person wishes to receive notices. Notices will be sent by e-mail unless a mailing preference is noted in the request. Such written request may be mailed or delivered to the contact person listed in this notice or may be made by completing a request form at any rules hearing held by the board.

Proposed Effective Date

The board intends to adopt the proposed amendment effective July 1, 2025.

Rule Reviewer

Lindsey Simon, Legal Counsel

Approval

Ken Bryan, Chair, Board of Milk Control



MONTANA
ADMINISTRATIVE
REGISTER



DEPARTMENT OF AGRICULTURE

NOTICE OF ADOPTION

MAR NOTICE NO. 4-24-284

Summary

Amendment of ARM 4.10.101, 4.10.102, 4.10.104, 4.10.105, 4.10.106, 4.10.201, 4.10.202, 4.10.203, 4.10.204, 4.10.205, 4.10.206, 4.10.207, 4.10.210, 4.10.313, 4.10.314, 4.10.315, 4.10.401, 4.10.403, 4.10.404, 4.10.501, 4.10.502, 4.10.503, 4.10.504, 4.10.1005, and 4.10.1501, adoption of NEW RULE I, and repeal of ARM 4.10.103, 4.10.107, and 4.10.108 pertaining to the Montana Pesticides Act

Previous Notice(s) and Hearing Information

On August 9, 2024, the Department of Agriculture published MAR Notice No. 4-24-284 pertaining to the public hearing on the proposed amendment, adoption, and repeal of the above-stated rules at page 1903 of the 2024 Montana Administrative Register, Issue Number 15.

Final Rulemaking Action – Effective January 25, 2025

ADOPT AS PROPOSED

The agency has adopted the following rule as proposed:

NEW RULE I (4.10.605) GRANTING, RENEWING, AND DENYING LICENSES, CERTIFICATES, AND PERMITS

AMEND AS PROPOSED

The agency has amended the following rules as proposed:

4.10.101 FINANCIAL RESPONSIBILITIES

4.10.102 CONDITIONS OF FINANCIAL RESPONSIBILITY

4.10.104 JUDGEMENT OF DAMAGES AND/OR INJURY

4.10.105 INCIDENT REPORTS AND RECORDS

4.10.106 REVOCATION OF LICENSE

4.10.201 PESTICIDE APPLICATOR LICENSING REQUIREMENTS

4.10.202 CLASSIFICATION OF PESTICIDE APPLICATORS

4.10.203 COMPETENCY STANDARDS FOR CERTIFICATION OF PESTICIDE APPLICATORS

4.10.204 GENERAL STANDARDS OF COMPETENCY FOR ALL APPLICATORS

4.10.205 SPECIFIC STANDARDS OF COMPETENCY FOR EACH APPLICATOR CLASSIFICATION

4.10.206 INDIVIDUALS REQUIRING A PESTICIDE OPERATOR'S LICENSE

4.10.207 APPLICATOR RECORDS

4.10.210 PESTICIDE CERTIFICATION AND TRAINING - FEES

4.10.314 APPLICATION OF RESTRICTED-USE AQUATIC HERBICIDES

4.10.315 APPLICATOR RECORDS

4.10.401 FARM APPLICATOR CERTIFICATION

4.10.403 CREDENTIALS

4.10.404 IMPROPER PURCHASE OR USE

4.10.501 APPLICATION FOR LICENSE

4.10.502 RETAIL SALE OF PESTICIDES

4.10.503 PESTICIDE DEALERS REQUIREMENTS AND STANDARDS

4.10.504 DEALER RECORDS

4.10.1005 PENALTY DETERMINATION

4.10.1501 DEFINITION OF TERMS

AMEND WITH CHANGES

The agency has amended the following rule with the following changes from the original proposal, stricken matter interlined, new matter underlined:

4.10.313 USE OF RESTRICTED-USE AQUATIC HERBICIDES

- (1) Only persons certified and holding an aquatic pest control applicator license or permit issued by the department may purchase, or use a restricted-use aquatic herbicide.
 - (a) To initially qualify, a person shall pass a department aquatic herbicide examination.
 - (b) To maintain qualifications for certification, all applicators, except private farm applicators, must comply with ARM 4.10.203(5), MCA.
 - (c) All private farm applicators must attend ~~six~~ three hours of department approved aquatic training, or pass an aquatic herbicide examination to maintain qualifications. The permit issued will conform to the five year qualification period established for the district in which the private farm applicator resides.
 - (d) The department may require training to obtain or maintain an aquatic pest control applicator license if significant changes occur in aquatic herbicide use patterns or aquatic vegetation control techniques.

Authorizing statute(s): 80-8-105, MCA

Implementing statute(s): 80-8-105, MCA

REPEAL

The agency has repealed the following rules as proposed:

4.10.103 APPROVAL, MODIFICATION, AND CANCELLATION OF FINANCIAL RESPONSIBILITY ELEMENTS

4.10.107 PERSONAL LIABILITY FOR DAMAGES

4.10.108 LICENSING PERIOD

Statement of Reasons

The department's training program requested that the six credit hours of department-approved training proposed in ARM 4.10.313(1)(c) be changed to three hours to reflect the requirements outlined in the approved state plan and in the proposed applicator category recertification requirements.

No comments were received.

Contact

Jesse May
406-444-3156
jesse.may@mt.gov

Rule Reviewer

Zach Coccoli

Approval

Zach Coccoli, Deputy Director



**MONTANA
ADMINISTRATIVE
REGISTER**



OFFICE OF THE COMMISSIONER OF POLITICAL PRACTICES

NOTICE OF ADOPTION

MAR NOTICE NO. 44-2-277

Summary

Amendment of ARM 44.11.701 through 44.11.711 and ARM 44.12.204 pertaining to continuing service accounts and the payment threshold--inflation adjustment for lobbyists

Previous Notice(s) and Hearing Information

On November 22, 2024, the Commissioner of Political Practices published MAR Notice No. 44-2-277 pertaining to the proposed amendment of the above-stated rules at page 2496 of the 2024 Montana Administrative Register, Issue Number 22.

Final Rulemaking Action – Effective January 25, 2025

AMEND AS PROPOSED

The agency has amended the following rules as proposed:

44.11.701 DEFINITIONS

44.11.702 DISPOSAL OF SURPLUS CAMPAIGN FUNDS AND PROPERTY

44.11.703 PERSONAL BENEFIT

44.11.704 APPLICABILITY OF RULES

44.11.705 ELIGIBLE ELECTED OFFICIALS

44.11.706 PROHIBITIONS

44.11.707 AUTHORIZED EXPENDITURES

44.11.708 OPENING AN ACCOUNT

44.11.709 RECORDS AND REPORTING

44.11.710 INTEREST PAID ON ACCOUNTS

44.11.711 CLOSING AN ACCOUNT – DISBURSEMENT OF SURPLUS ACCOUNT FUNDS

44.12.204 PAYMENT THRESHOLD--INFLATION ADJUSTMENT

Statement of Reasons

No comments were received.

Contact

Scott Cook
(406) 444-4627
scook3@mt.gov
Fax: (406) 444-1643

Rule Reviewer

Scott Cook

Approval

Chris J. Gallus, Commissioner of Political Practices



**MONTANA
ADMINISTRATIVE
REGISTER**



DEPARTMENT OF PUBLIC SERVICE REGULATION

NOTICE OF ADOPTION

MAR NOTICE NO. 38-5-263

Summary

Amendment of ARM 38.5.1909 pertaining to the creation of a legally enforceable obligation under the federal Public Utilities Regulatory Policy Act of 1978

Previous Notice(s) and Hearing Information

On August 9, 2024, the department published MAR Notice No. 38-5-263 pertaining to the public hearing on the proposed amendment of the above-stated rule at page 1978 of the 2024 Montana Administrative Register, Issue Number 15. On September 11, 2024, the department held a public hearing on this matter.

Final Rulemaking Action – Effective January 25, 2025

AMEND WITH CHANGES

The agency has amended the following rule with the following changes from the original proposal, stricken matter interlined, new matter underlined:

38.5.1909 CREATION OF A LEGALLY ENFORCEABLE OBLIGATION

- (1) For a proposed, qualifying facility that has not achieved commercial operation, a legally enforceable obligation is created when a qualifying facility has demonstrated, based on objective and reasonable criteria, commercial viability and a financial commitment to construct its facility. A qualifying facility has demonstrated commercial viability and a financial commitment when:

- (a) It has obtained qualifying facility status from FERC pursuant to the certification procedures in 18 CFR part 292;
 - (b) It has provided to the utility the following:
 - (i) a description of the location of the project;
 - (ii) an estimate of the energy production for the project, produced through industry-accepted engineering methods, that includes the kilowatt-hours or megawatt-hours to be produced by the qualifying facility for each month and year of the entire term of the qualifying facility's anticipated power purchase agreement;
 - (iii) an interconnection application, including any application fees;
 - (iv) a signed, written statement committing to sell output from the qualifying facility to the utility over a proposed term of a power purchase agreement and stating the proposed term for the proposed power purchase agreement and the proposed avoided cost rate; and
 - (v) a deposit, paid in full, to cover the estimated costs for a system impact or facilities study;
 - (c) It has taken meaningful steps to obtain site control adequate to commence construction of the project at the proposed location and operate the facility, throughout the term of the contract;
 - (d) It has submitted applications, including filing fees, to obtain all necessary permits, licenses, and approvals necessary to construct and operate the facility, and has provided copies of the same to the utility; and
 - (e) If the qualifying facility seeks payment for an avoided cost of capacity, it has requested to be studied for interconnection as a network resource.
- (2) For an existing qualifying facility that has achieved commercial operation, a legally enforceable obligation is created when the qualifying facility has, no more than three years prior to the start of a new power purchase agreement, provided to the utility documentation that includes the following:
- (a) documents indicating qualifying facility status obtained pursuant to the certification procedures in 18 CFR part 292;
 - (b) an updated estimate of the energy production for the project, produced through industry-accepted engineering methods, that includes the kilowatt-hours or megawatt-hours to be produced by the qualifying facility for each month and year of the entire term of the qualifying facility's new power purchase agreement;
 - (c) a signed, written statement committing to sell output from the qualifying facility to the utility through a new power purchase agreement and stating

the term for the proposed power purchase agreement and the proposed avoided cost rate;

- (d) a signed, written statement attesting that the qualifying facility will continue to exercise site control adequate to operate the facility throughout the proposed term of the new power purchase agreement, or describing the actions the qualifying facility has taken for continued site control for the term of the new power purchase agreement; and
- (e) a signed, written statement attesting that the qualifying facility will maintain all necessary permitting and zoning approvals for the term of the new power purchase agreement, or a description of any actions the qualifying facility has taken to obtain all necessary permitting and zoning approvals applicable for the term of the new power purchase agreement.

Authorizing statute(s): 69-3-103, 69-3-604, MCA

Implementing statute(s): 69-3-102, 69-3-604, MCA

Statement of Reasons

The agency has considered the comments received. A summary of the comments received, and the agency's responses are as follows:

Comment 1: One commenter recommended that, for clarity, the department require a signed, written statement in ARM 38.5.1909(1)(a)(iv), (2)(c), (2)(d), and (2)(e) of the proposed rule.

Response 1: The Commission agrees with this recommendation and has revised the rule accordingly.

Comment 2: Multiple commenters thanked the Commission for the process and collaboration that occurred during the rulemaking process.

Response 2: The Commission appreciates these comments.

Comment 3: One commenter recommended that the Commission clarify that the proposed amendments are prospective in application. The commenter requested the Commission include a statement about the prospective effectiveness of the proposed rule. The commenter clarified they did not believe it necessary that language clarifying the prospective nature of the rule be included in the rule itself.

Response 3: As a general rule, administrative rules operate only prospectively, absent language stating they are to operate retroactively. *See Haugen v. Blaine Bank*, 279 Mont. 1, 7, 926 P.2d 1364, 1367 (1996) ("It is an often cited judicial canon that retroactivity is not favored in the law, hence . . . administrative rules will not be construed to have retroactive effect unless their language requires this result.") (internal quotations and citations omitted). Because nothing in the adopted amendments suggests any portion of ARM 38.5.1909 is to apply retroactively, the Commission does not believe a statement about the prospective effectiveness of the proposed rules is necessary.

Contact

Department of Public Service Regulation
(800) 646-6150
pschelp@mt.gov

Rule Reviewer

Amanda S. Webster

Approval

Brad Molnar, President, Public Service Commission



**MONTANA
ADMINISTRATIVE
REGISTER**



DEPARTMENT OF REVENUE

NOTICE OF ADOPTION

MAR NOTICE NO. 42-1088

Summary

Adoption of NEW RULES I through III, amendment of ARM 42.15.108 through 42.15.110, 42.15.119, 42.15.120, 42.15.204, 42.15.216, 42.15.220, 42.15.301, 42.15.303, 42.15.315 through 42.15.317, 42.15.319, 42.15.327, 42.15.328, 42.15.602, 42.15.603, 42.15.802 through 42.15.807, 42.15.906, 42.15.1002 through 42.15.1004, amendment and transfer of ARM 42.15.112, 42.15.214 and 42.15.415, and repeal of ARM 42.15.205, 42.15.206, 42.15.213, 42.15.215, 42.15.217 through 42.15.219, 42.15.221, 42.15.222, 42.15.312, 42.15.318, 42.15.321, 42.15.322, 42.15.401 through 42.15.403, 42.15.427, 42.15.510, 42.15.523 through 42.15.527, and 42.15.902 pertaining to the implementation of Senate Bill 399 (2021) (SB 399), Senate Bill 104 (2023) (SB 104), House Bill 221 (2023) (HB 221), and House Bill 447 (2023) (HB 447) regarding Montana individual income taxes

Previous Notice(s) and Hearing Information

On November 22, 2024, the Department of Revenue published MAR Notice No. 42-1088 pertaining to the public hearing on the proposed adoption, amendment, amendment and transfer, and repeal of the above-stated rules at page 2457 of the 2024 Montana Administrative Register, Issue Number 22.

On December 16, 2024, the department held a public hearing to consider the proposed adoption, amendment, amendment and transfer, and repeal. No interested persons appeared at the hearing.

One written comment was received by the department from Walter Kero, Kero Byington & Associates, CPAs, which is described below.

Final Rulemaking Action – Effective January 25, 2025

ADOPT AS PROPOSED

The agency has adopted the following rules as proposed:

NEW RULE I (42.15.1501) DEFINITIONS

NEW RULE II (42.15.1510) WORKING ARMED FORCES/MILITARY RESIDENT RETIREE TAXABLE INCOME EXCLUSION

NEW RULE III (42.15.125) NET LONG-TERM CAPITAL GAINS-CALCULATION OF TAX FOR PART-YEAR RESIDENTS AND NONRESIDENTS

AMEND AS PROPOSED

The agency has amended the following rules as proposed:

42.15.108 DETERMINING TAX LIABILITY

42.15.109 RESIDENCY

42.15.110 TAXATION OF PART-YEAR RESIDENTS AND NONRESIDENTS

42.15.119 ALTERNATIVE TAX

42.15.120 APPORTIONABLE AND NONAPPORTIONABLE INCOME - APPORTIONMENT OR ALLOCATION - INDIVIDUALS, ESTATES, AND TRUSTS

42.15.204 DEFINITIONS

42.15.216 EXCLUSION OF INTEREST ON OBLIGATIONS

42.15.220 EXEMPTION OF CERTAIN INCOME OF ENROLLED TRIBAL MEMBERS

42.15.301 WHO MUST FILE RETURNS

42.15.303 RETURNS FOR THOSE UNABLE TO MAKE OWN RETURN

42.15.315 ORIGINAL AND AMENDED RETURNS

42.15.316 EXTENSIONS AND ESTIMATED PAYMENTS

42.15.317 FILING DATE

42.15.319 DATE AND PLACE OF FILING AND PAYMENT

42.15.327 STATEMENT REQUIRED FOR ADJUSTMENT OF JOINT RETURN

42.15.328 FORM OF CLAIM FOR REFUND

42.15.602 MEDICAL CARE SAVINGS ACCOUNT REPORTING AND PAYMENTS

42.15.603 MEDICAL CARE SAVINGS ACCOUNT - WITHDRAWALS, PENALTIES, AND TRANSFERS

42.15.802 CONTRIBUTIONS TO FAMILY EDUCATION SAVINGS PROGRAM ACCOUNTS

42.15.803 WITHDRAWALS FROM FAMILY EDUCATION SAVINGS PROGRAM ACCOUNTS AND RECAPTURE TAX

42.15.804 VERIFICATION OF FAMILY EDUCATION SAVINGS PROGRAM ACCOUNT CONTRIBUTIONS AND WITHDRAWALS

42.15.805 DEFINITIONS

42.15.806 TAXATION OF FAMILY EDUCATION SAVINGS PROGRAM ACCOUNT EARNINGS

42.15.807 EFFECTIVE DATE OF CONTRIBUTION FOR TAX PURPOSES

42.15.906 TAX EXEMPTION FOR FIRST-TIME HOME BUYER

42.15.1002 DEDUCTION FOR CONTRIBUTIONS TO AN ACHIEVING A BETTER LIFE EXPERIENCE (ABLE) ACCOUNT

42.15.1003 ACHIEVING A BETTER LIFE EXPERIENCE (ABLE) ACCOUNT RECAPTURE TAX

42.15.1004 VERIFICATION OF ACHIEVING A BETTER LIFE EXPERIENCE (ABLE) ACCOUNT CONTRIBUTIONS AND WITHDRAWALS

TRANSFER AND AMEND AS PROPOSED

The agency has transferred and amended the following rule as proposed:

42.15.415 (42.15.223) DEDUCTIONS FOR SALE OF LAND TO A BEGINNING FARMER

TRANSFER AND AMEND WITH CHANGES

The agency has amended and transferred the following rules with the following changes from the original proposal, stricken matter interlined, new matter underlined:

42.15.112 (~~42.15.1510~~ 42.15.1511) NONRESIDENT MILITARY SERVICEMEMBERS

(1) through (6) remain as proposed.

42.15.214 (~~42.15.1510~~ 42.15.1512) RESIDENT MILITARY SALARY EXCLUSION

(1) and (2) remain as proposed.

REPEAL

The agency has repealed the following rules as proposed:

42.15.205 REFUNDS OF FEDERAL INCOME TAX

42.15.206 ADDITIONS AND SUBTRACTIONS FOR MARRIED TAXPAYERS FILING SEPARATE RETURNS

42.15.213 SMALL BUSINESS CORPORATION DIVIDEND AND CAPITAL GAIN EXCLUSION

42.15.215 SENIOR INTEREST INCOME EXCLUSION

42.15.217 DISABILITY INCOME EXCLUSION

42.15.218 CAPITAL GAIN EXCLUSION FOR PRE-1987 SALES

42.15.219 PENSION AND ANNUITY INCOME EXCLUSION

42.15.221 DEPENDENT CHILD UNEARNED INCOME EXCLUSION

42.15.222 RAILROAD RETIREMENT AND SOCIAL SECURITY BENEFIT EXCLUSION

42.15.312 ACCEPTANCE OF REPRODUCED TAX FORMS

42.15.318 MONTANA NET OPERATING LOSSES

42.15.321 JOINT RETURNS

42.15.322 SEPARATE RETURNS FOR MARRIED TAXPAYERS

42.15.401 DEFINITIONS

42.15.402 PERSONAL EXEMPTIONS

42.15.403 EXEMPTIONS FOR DEPENDENTS

42.15.427 DEDUCTION FOR HOUSEHOLD AND DEPENDENT CARE EXPENSES

42.15.510 DEFINITIONS

42.15.523 STANDARD DEDUCTION

42.15.524 ITEMIZED DEDUCTIONS OF MARRIED TAXPAYERS

42.15.525 MONTANA ADJUSTED GROSS INCOME TO BE USED WHEN CALCULATING ITEMIZED DEDUCTIONS

42.15.526 SMALL BUSINESS LIABILITY FUNDS

42.15.527 DEDUCTION PROVIDED UNDER INTERNAL REVENUE CODE SECTION 199A NOT ALLOWED

42.15.902 FIRST-TIME HOME BUYER ACCOUNT ADMINISTRATOR REGISTRATION

Statement of Reasons

The department discovered two minor typographical errors in the rule numbers proposed for the transfer and amendment of ARM 42.15.112 and 42.15.214. Both rules had been proposed to be transferred to ARM 42.15.1510. The department intended to transfer ARM 42.15.112 to 42.15.1511 and ARM 42.15.214 to 42.15.1512. NEW RULE II was intended to be numbered ARM 42.15.1510. The department has corrected the final rule numbers in this adoption notice.

The department has considered the comments and testimony received. A summary of the comments received, and the department's responses are as follows:

Comment 1: Mr. Kero suggested that the department modify proposed ARM 42.15.315(8)(b), to include "including extensions" after the words "prescribed filing date." Mr. Kero did not provide any statement or rationale for the suggestion.

Response 1: While the department appreciates Mr. Kero's participation and suggestion for the rulemaking, the department cannot add the suggested text because a taxpayer must file their return within three years of the original due date to receive a refund for provision under (8)(b); extensions are not allowed under statute. The department refers Mr. Kero to 15-30-2607 and 15-30-2609, MCA.

Contact

Todd Olson, Rule Reviewer - Department of Revenue, Legal Services Office
(406) 444-7905
todd.olson@mt.gov

Rule Reviewer

Todd Olson

Approval

Brendan Beatty
Director of Revenue



MONTANA
ADMINISTRATIVE
REGISTER



OFFICE OF THE GOVERNOR
VACANCIES AND APPOINTMENTS
JANUARY 2025

UPCOMING VACANCIES – FEBRUARY 2025

- Board of Livestock
- Board of Public Education
- Board of Regents of Higher Education
- Montana Arts Council

https://governor.mt.gov/boards_appointments/

RECENT APPOINTMENTS – DECEMBER 2024

- **Board of Chiropractors**
 - Dr. Julie Murack
 - 12/16/2024 - 7/1/25
 - Predecessor - Reappointed
 - Qualifications - Licensed Chiropractor
- **Board of Funeral Service**
 - Mr. Denis Pitman
 - 12/16/2024 - 7/1/27
 - Predecessor - Watkins
 - Qualification – Licensed Mortician
- **Board of Horse Racing**
 - Mr. John Hayes
 - 12/11/24 - 1/1/27
 - Predecessor - Reappointed
 - Qualification – District 3 Representative
- **Board of Nursing**

- Mrs. Nicole Guay
 - 12/16/24 - 7/1/28
 - Predecessor - Reappointed
 - Qualification – Licensed Practical Nurse (LPN)
- Ms. Kristin McColly
 - 12/16/24 - 7/1/27
 - Predecessor - Stricker
 - Qualification – Advanced Practical Registered Nurse (APRN)
- Ms. Desma Meissner
 - 12/16/24 - 7/1/28
 - Predecessor - Reappointed
 - Qualification – Registered Professional Nurse (RN)
- Ms. Sarah M. Spangler
 - 12/16/24 - 7/1/27
 - Predecessor – Reappointed
 - Qualification – Registered Professional Nurse (RN)
- **Board of Optometry**
 - Dr. William E. Thomas
 - 12/11/24 - 7/1/26
 - Predecessor – Leach
 - Qualification – Registered Optometrist
- **Board of Professional Engineers and Professional Land Surveyors**
 - Mr. Wallace Gladstone III
 - 12/16/24 - 7/1/28
 - Predecessor – Reappointed
 - Qualification – Professional engineer
- **Building Codes Council**
 - Mr. Brent Cotton
 - 12/16/24 - 10/1/26
 - Predecessor – Nistler
 - Qualification – Home Building Industry Representative
- **Governor’s Advisory Council on Aging**
 - Ms. Nancy Andersen
 - 12/11/24 - 7/1/27
 - Predecessor – Brengle
 - Qualification – Public Member
 - Mr. Brian LaMoure
 - 12/11/24 - 7/1/27
 - Predecessor – New member
 - Qualification – Public Member
- **State Historical Preservation Review Board**
 - Mr. Christopher Averill
 - 12/2/24 - 10/1/27
 - Predecessor – Casne

- Qualification – Public Member with interest in historical preservation
- Ms. Laura Evilsizer
 - 12/2/24 - 10/1/28
 - Predecessor – Shelden
 - Qualification – History Professional
- Mr. Phillippe Gonzalez
 - 12/2/24 - 10/1/28
 - Predecessor – Walter
 - Qualification – History Professional
- Dr. Delia Hagen
 - 12/2/24 - 10/1/28
 - Predecessor – Reappointed
 - Qualification – History Professional
- Mr. Marvin Keller
 - 12/2/24 - 10/1/26
 - Predecessor – Reappointed
 - Qualification – Historic Preservation Expertise
- Ms. Rose Krieg
 - 12/2/24 - 10/1/27
 - Predecessor – Kujawa
 - Qualification – Public member with interest in Historic Preservation
- Mrs. Kellyanne Terry
 - 12/2/24 - 10/1/27
 - Predecessor – Reappointed
 - Qualification – History Professional
- Ms. Mary Williams
 - 12/2/24 - 10/1/26
 - Predecessor – Auge
 - Qualification – History Professional
- **State Rehabilitation Council**
 - Ms. Eva Belatski
 - 12/19/24 - 10/1/27
 - Predecessor – Hampton
 - Qualification – Client Assistance Program
 - Ms. Heidi Gibson
 - 12/1/24 - 10/1/27
 - Predecessor – Schroeder
 - Qualification – Parent Organization Representative
- **Statewide Independent Living Council**
 - Ms. June Hermanson
 - 12/16/24 - 12/1/27
 - Predecessor – Reappointed
 - Qualification – Person with a disability
 - Ms. Tamara Hoar

- 12/16/24 - 12/1/27
 - Predecessor – Reappointed
 - Qualification – Person with a disability
- Mr. Christopher Johnsrud
 - 12/16/24 - 12/1/27
 - Predecessor – Reappointed
 - Qualification – Person with a disability
- Ms. Jean Schroeder
 - 12/16/24 - 12/1/27
 - Predecessor – Reappointed
 - Qualification – Member at Large
- Ms. Julie Williams
 - 12/16/24 - 12/1/27
 - Predecessor – Reappointed
 - Qualification – State agency that provides services for individuals with disabilities
- Mr. Richard Williamson
 - 12/16/24 - 12/1/27
 - Predecessor – Reappointed
 - Qualification – Person with a disability employed by a state agency or center for independent living
- **Tourism Advisory Council**
 - Ms. Erin Kennedy
 - 12/16/24 - 7/1/27
 - Predecessor – Makarechian
 - Qualification – Member at Large
 - Ms. Lisa Koski
 - 12/1/24 - 7/1/27
 - Predecessor – Collinsworth
 - Qualification – Missouri River Country Representative
 - Ms. Lailani Upham
 - 12/1/24 - 7/1/27
 - Predecessor – Goddard
 - Qualification – Tribal Member
- **Trauma Care Committee**
 - Mr. Kyle Baker
 - 12/16/24 - 11/1/28
 - Predecessor – Jackson
 - Qualification – Central Region Trauma Advisory Council
 - Ms. Chaney Byrd
 - 12/16/24 - 11/1/28
 - Predecessor – Benton
 - Qualification – Eastern Region Trauma Advisory Council
 - Ms. Lyndy Gurchiek

- 12/16/24 - 11/1/27
 - Predecessor – Virts
 - Qualification – Member of Montana Emergency Medical Services Association
- Dr. Tiffany Kniepkamp
 - 12/16/24 - 11/1/28
 - Predecessor – Reappointed
 - Qualification – Montana Medical Association Representative
- Lanny Orr
 - 12/16/24 - 11/1/28
 - Predecessor – Reappointed
 - Qualification – Eastern Region Trauma Advisory Council
- Dr. John Bradley Pickhardt
 - 12/16/24 - 11/1/28
 - Predecessor – Reappointed
 - Qualification – Western Region Trauma Advisory Council
- Ms. Camille Ratzburg
 - 12/16/24 - 11/1/28
 - Predecessor – Reappointed
 - Qualification – Member of Montana Trauma Coordinators
- Ms. Meg Rowe
 - 12/16/24 - 11/1/28
 - Predecessor – Koessl
 - Qualification – Montana Hospital Association Representative